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MEMORANDUM

TO: All Agency Accounting Contacts

FROM: Kathleen D. Baxter

State Comptroller

DATE: July 26, 2021

SUBJECT: Function Code for American Rescue Plan Act

The American Rescue Plan continues many of the programs started by the CARES Act by adding new phases, new allocations, and new guidance to address issues related to the continuation of the COVID-19 pandemic. The American Rescue Plan also creates a variety of new programs to address continuing pandemic-related crises, and fund recovery efforts as the United States begins to emerge from the COVID-19 pandemic. To track statewide costs, the following Function Code has been established in STAARS for the American Rescue Plan Act:

Function Code 2040 – "American Rescue Plan Act"

All costs (travel, payroll, supplies, etc.) of your agency for these ARPA programs should use this function code.

If your agency has costs associated with these programs contact Rick Thomas at <u>rick.thomas@comptroller.alabama.gov</u> or 334-353-1612 and your budget analyst to have the function code set up for your Agency.

If payments have already been made and the function code was not used, you will need to do a journal voucher document to reallocate the expenditures to the correct function code.

Thank you for your cooperation and support.